

EXHIBIT 16

The Honorable Gregory H. Woods
United States District Judge
Southern District of New York
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, New York 10007-1312

Dear Judge Woods:

I am Yomesh Dutt Sharma, son of Mr. Vishnu Dutt Sharma, aged 38 years, resident of [REDACTED] Sector-11, Rohini, Delhi-110085, India. I am not sure whether I should call Daniel my friend or a member of my family even though I am not related to him by blood, cast, creed & nationality, as what he has done for me and my family is beyond what a person can expect from anyone associated with private entities/company/firms etc.

It is very unfortunate as well as it pains my heart when I came to know about Daniel's association and involvement in a crime to defraud the US Government. I cannot comment upon the same as Daniel has already pleaded guilty to the said crime, however the purpose of my letter is to ask you to exercise leniency in imposing a sentence taking into consideration my personal experience with Daniel and his philanthropy.

I am writing this letter to express my heartfelt gratitude for the support and assistance that Daniel has provided to my younger brother Himanshu Dutt Sharma [REDACTED] after he was involved in a horrible accident.

Judge Woods, I want to share with you my personal experience with Daniel. At the time of his accident, Himanshu was an employee in Evalueserve Company, Gurugram, Haryana, India, which was previously a sister concern of IHAG Holding AG, Switzerland. Daniel was a member of the executive boards of both IHAG Holding and Evalueserve. On 12.11.2016, while on an annual offsite tour organised by the Evalueserve company, Himanshu was involved in an accident that resulted in permanent disability. He had to have his right arm amputated at the shoulder joint, fractured bones in his finger, suffered a laceration near the right side of his eye along with a face injury (due to glass pieces).

Me and my family members are from a very humble background and were leading a very happy life, but the abovesaid accident had shaken the entire family to the core and even the company (Evalueserve, India) didn't provide much support initially. However, once the information of the accident reached to Daniel, who that time was serving as the member of Evalueserve board, knowing about the tragic accident in which many employees got injured including my brother whose arm was ripped apart in the accident and who almost died, Daniel took the lead among the board members to support the impacted employees including my brother, on highest priority. It is also

pertinent to mention here that Daniel has not only done the abovesaid for my brother but also for other employees who got seriously injured in the abovesaid accident, who also have gratitude towards the good deeds of Daniel.

Daniel came from Zurich, Switzerland to Delhi, India to visit my house and inquired about the well-being of not only my brother but my family as well. He was the first person who came to visit us. Daniel extended his unwavering support to my brother and my family members and promised support beyond what was already organised. He shared his personal contact details with me and my family members [REDACTED]

Daniel raised our voices at Board of Directors meetings [REDACTED] and accommodations for me and my brother during our stay in Zurich, Switzerland. All the expenses pertaining to [REDACTED], accommodation, transportation etc. was arranged by the company due to the efforts of Daniel alone who persuaded the other members of the Board of Directors to provide the abovesaid support, which my family never could have provided on our own.

Apart from the abovesaid, during our stay in Zurich, Switzerland, Daniel and his wife both dedicated time to making sure we were okay. [REDACTED]

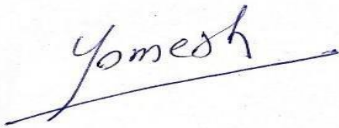
[REDACTED] They also invited us into their home to share a meal with them and took time to show us the sights in Zurich [REDACTED].

[REDACTED] but the constant support and inspiring talks of Daniel gave strength not only to my brother but to my whole family. Thereafter, with the support of Daniel my brother was given the opportunity to work with Evalueserve, Chile, [REDACTED]

For all he has done, me and my family members thank Daniel from the bottom of our heart for his unwavering support and understanding throughout the entire process. Daniel's willingness to go above and beyond his duties as an employer has not gone unnoticed on our side. His actions have made a significant impact on me and my family, and we are forever grateful to him.

Judge Woods, I present this letter as a genuine expression of our gratitude for Daniel. I humbly ask you to consider our feelings and kindly have leniency in the sentencing proceedings.

Respectfully,

A handwritten signature in blue ink that reads "Yomesh". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Yomesh Dutt Sharma

[REDACTED]

Sector-11, Rohini, Delhi-110085

Mob: [REDACTED] /E-mail: [REDACTED]